

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
ROANOKE DIVISION**

UNITED STATES OF AMERICA)	
)	Case No. <u>7:21-cr-00020</u>
v.)	
)	
LISA DILLARD)	

AGREED STATEMENT OF FACTS

This Agreed Statement of Facts briefly summarizes the facts and circumstances surrounding the criminal conduct of Lisa Dillard at issue in this case. It does not contain all of the information obtained during the investigation and applicable to an accurate Presentence Investigation Report and Sentencing Guidelines Calculation.

This Agreed Statement of Facts is not protected by proffer agreement or any other agreement, and shall be wholly admissible at trial notwithstanding any rules or statutes to the contrary, including but not limited to, Federal Rules of Evidence 408 and 410 and Federal Rule of Criminal Procedure 11.

At all times relevant to the Information, defendant Lisa Dillard operated a tax and accounting services business in the Western District of Virginia. In exchange for a monthly fee, defendant claimed to provide accounting services to small businesses, including filing federal taxes. Ms. Dillard devised a scheme to defraud at least eight small businesses and their owners, many of whom speak limited English, while holding herself out as a tax and accounting services professional. As part of this scheme, Ms. Dillard would advise the victims they owed a tax liability to the Internal Revenue Service (IRS). Ms. Dillard falsely represented to the victims that she had established an installment agreement with the IRS for

payment of their tax liability. She instructed the victims to make their installment payments directly to her, claiming she would make payments to the IRS on the victims' behalf. At defendant's direction, the victims made installment payments to defendant, typically by check made out to Lisa Dillard, which defendant then deposited into her personal bank account.

Ms. Dillard did not file taxes on behalf of any victim, nor did she make tax payments to the IRS on behalf of any victim. Ms. Dillard does not have a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN), nor is she registered as an Enrolled Agent with the IRS. Ms. Dillard does not have power of attorney or any other authorization that would allow her to communicate with the IRS or file taxes on behalf of the victims.

Ms. Dillard provided some victims a fictitious "receipt" for their installment payments. She created these fraudulent documents using the IRS symbol. The documents purport to show the existence of an installment agreement and provide an "electronic payment receipt" for the victims' installment payments.

On November 13, 2017, Ms. Dillard sent one of these fictitious receipts to Victim A by wire communication over the internet. The subject line of Ms. Dillard's email read "Receipt." Ms. Dillard attached to the email a document she fraudulently created using the IRS symbol. The document is dated November 10, 2017 and contains Victim A's name and address, as well as a taxpayer identification number. It purports to be an "electronic payment receipt" for tax year 2017 ending December 31, 2017, showing a payment of \$2,000 and a

remaining balance of "UNKNOWN/OTHER." The document states "PAYEE TIN STATUS: INSTALLMENT AGREEMENT."

I have reviewed this Statement of Facts with my attorney and I agree that it is true and accurate. I agree that had this matter proceeded to trial, the United States would have proven the facts outlined above beyond a reasonable doubt.

/s/Lisa Dillard

Lisa Dillard
Defendant

/s/ Monica D. Cliatt

Monica Cliatt, Esq.
Counsel for Defendant



Assistant United States Attorney